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GOVERNOR



ANGELE DAVIS  
COMMISSIONER OF ADMINISTRATION

**State of Louisiana**  
Division of Administration  
**Office of State Uniform Payroll**

November 20, 2009

OFFICE OF STATE UNIFORM PAYROLL MEMORANDUM #2010-23

TO: All ISIS HR Paid Agencies

FROM: Andrea P. Hubbard  
Director

SUBJECT: Update to Employee/Employer Retirement System Rates for Fiscal Year 2009/2010

[Act 480](#) of the 2009 Regular Legislative Session, effective October 1, 2009, increased the employee contribution rate for the State Police Retirement Plan (LSPR) and eliminated the DROP plan (LSPD). A new Drop - Return to Work plan (LSPW) has been established in ISIS HR to accommodate the employees who were on DROP prior to 09/21/09 and later returned to work. These employees are subject to the contribution rates in effect prior to the effective date of the Act. In addition, a change has been made to process the employer share of State Police Retirement through ISIS HR.

Retroactive adjustments processed in ISIS HR will have the retirement contributions (employee and employer share) calculated based on the rate in effect for the period being corrected. All retroactive adjustments dated December 18, 2005 and prior require manual entries. Please contact the OSUP Wage and Tax Administration Unit (WTA) for assistance with adjustments.

A revised table listing all retirement plans and their employee/employer rates in effect for the 2009/2010 fiscal year is attached. This table replaces the table attached to OSUP Memorandum [#2009-53](#).

If you have any questions, please contact a member of the OSUP WTA Unit at [\\_DOA-OSUP-WTA@la.gov](mailto:_DOA-OSUP-WTA@la.gov) or (225):

Tiko Ary	342-1651	Gary Bennett	342-1652
Wendy Eggert	342-0714	Tracy Smith	219-0191
Cindy McClure	342-5346	Penny Jones	342-2053

APH:THA/ral

**FISCAL YEAR 2009/2010 RETIREMENT CONTRIBUTION RATES**

		<b>ISIS HR</b>	<b>Employee Rate</b>		<b>Employer</b>
		<b><u>Plan Code</u></b>	<b><u>Pre-Tax</u></b>	<b><u>Post-Tax</u></b>	<b><u>Rate</u></b>
<b>State Retirement</b>					
State Employees'	Hired before 07/01/06	LASE	7.50%		18.60%
State Employees'	Hired on or after 07/01/06	LAS6	8.00%		18.60%
Corrections Component 1		LC01	9.00%		18.60%
Corrections Component 2		LC02	9.00%		18.60%
Wildlife & Fisheries Plan		LASW	9.50%		18.60%
LASERS Misc Plan/Legislative Plan		LAMP	9.50% - 11.50%		18.60%
Treasurer's Plan		LAST	7.50%		18.60%
ORP-Great West	Hired before 07/01/06	LAOG	7.50%		18.60%
ORP-Great West	Hired on or after 07/01/06	LAG6	8.00%		18.60%
LASERS DROP		LASD			
LASERS 100% Vested		LA40			18.60%
LASERS Governor/Lt. Governor		LASG	11.50%		18.60%
LASERS Peace Officers		LCPO	9.00%		18.60%
LASERS Bridge Police Plan		LABP	8.50%		18.60%
LASERS Alcohol & Tobacco (Effective 07/01/2008)		LATC	9.00%		18.60%
<b>Teachers' Retirement</b>					
Teachers' Retirement		TRSL	8.00%		15.50%
Non-Deferred Teachers' Plan		TRSN		8.00%	15.50%
ORP-Aetna Teachers' Plan		ORPA	8.00%		15.50%
ORP-TIAA Teachers' Plan		ORPT	8.00%		15.50%
ORP-VALIC Teachers' Plan		ORPV	8.00%		15.50%
TRSL DROP		TRSD			
TRSL 100% Vested		TR40			15.50%
<b>State Police Retirement</b>					
State Police Retirement		LSPR	8.50%**		41.3%**
State Police Retirement DROP		LSPD			
State Police Retirement DROP – Return to Work		LSPW	8.00%**		41.3%**
State Police 100% Vested		LT33			
<b>Registrar of Voters Employees' Retirement</b>					
Registrar of Voters Employees' Retirement		ROVR	7.00%		3.50%
ROVERS DROP		ROVD			3.50%
<b>District Attorneys'</b>					
District Attorneys'		LDAR		7.00%	5.00%
District Attorneys' DROP		LDAD		0.50%	5.00%
<b>La. Deferred Comp. Retirement</b>					
Plan 1, without state share		457R	7.50%		
<b>School Employees' Retirement</b>					
School Employees' (sheltered plan)		LSER	7.50%		17.60%
LSERS DROP		LSED			
LSERS 100% Accrual		LE35			17.60%
<b>Sheriffs' Pension &amp; Relief Fund</b>					
Sheriffs' Pension		SPRF	10.00%		11.00%

	<b><u>ISIS HR Plan Code</u></b>	<b><u>Employee Rate</u></b>	<b><u>Post-Tax</u></b>	<b><u>Employer Rate</u></b>
<b><i>Parochial Employees' Retirement System</i></b>				
Soil and Water Employees, Plan B	PARB	3.00%		6.25%
Soil and Water Employees, Plan B - DROP	PARD			6.25%
Plan A	PERS	9.50%		12.25%*
Plan A - DROP	PERD			12.25%*
<b><i>Social Security</i></b>			6.20%	6.20%
<b><i>Medicare</i></b>			1.45%	1.45%
* Change effective 1 <sup>st</sup> Payday of 2009				
** Change effective 10/1/2009				